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# Tax Bulletin

## **Tax Bulletin 6-09**

**Effective Date: April 1, 2009**

### **Re: Emery County Imposes Tourist, Recreation, Cultural and Convention Facilities Tax**

Utah Code §§59-12-601 – 603 allows county governments to impose a tax of up to 1 percent on all restaurant sales of prepared foods and beverages. Emery County will impose this tax at 1 percent effective April 1, 2009.

Restaurants must collect the 1 percent tax on sales of prepared foods and beverages in Emery County effective April 1, 2009. (See Utah Code §59-12-602 for the definition of *restaurant*.)

Report and pay this tax on the *Restaurant Tax Return* (TC-62F) starting with the following periods:

- April (monthly filers)
- April-June (quarterly filers)
- January-December (annual filers).

#### **QUESTIONS...**



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Utah State Tax Commission  
210 North 1950 West  
Salt Lake City, Utah 84134

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